

The Honorable Benjamin H. Settle

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

CHARLES S. BROWN;
CHARLES SCOTT BROWN TRUST;
DEUTSCHE BANK NATIONAL TRUST
COMPANY, AS TRUSTEE FOR THE
POOLING AND SERVICING
AGREEMENT DATED AS OF MAY 1, 2007
SECURITIZED ASSET BACKED
RECEIVABLES LLC TRUST 2007-BR3;
PHH MORTGAGE CORPORATION; and
CLARK COUNTY;

Defendants.

Case No. 3:24-cv-05021-BHS

**PARTIAL JUDGMENT IN FAVOR
OF THE UNITED STATES AND
AGAINST CHARLES S. BROWN AS
TO FEDERAL INCOME TAXES FOR
TAX YEARS 2011 AND 2012**

Pursuant to the Stipulated Motion for Judgment in Favor of the United States and Against Charles S. Brown as to Federal Income Taxes for Tax Years 2011 and 2012 (“Stipulated Motion”) filed by Plaintiff the United States and Defendant Charles S. Brown (Dkt. # 26), this Court’s Order Granting the Stipulated Motion (Dkt. # 27), and for good cause shown, it is hereby adjudged and decreed that:

1. Judgment is entered in favor of the United States and against Charles S. Brown as to Count 2 and Count 3 of the Amended Complaint (Dkt. # 17) with respect to federal income taxes for tax years 2011 and 2012.

2. Charles S. Brown is indebted to the United States for Charles S. Brown's unpaid federal income tax liabilities for tax years 2011 and 2012, in the amount of \$51,999.10 as of September 30, 2024, less any subsequent payment or credits, plus interest and other statutory additions accruing after that date, as provided by law until paid in full.

3. The United States has valid and subsisting federal tax liens in the amount described in paragraph 2, above, that arose in favor of the United States on the dates of assessments in the chart below:

Tax Year	Assessment Date
2011	03/03/2014
2012	03/03/2014

These federal tax liens attached to all property and rights to property in which Charles S. Brown has an interest.

4. On the dates of the assessments, the federal tax liens described in paragraph 3, above, attached to the real property located at 2718 NW 30th Circle, Camas, Washington 98607 ("Subject Property"). The Subject Property bears Clark County Tax Account/Parcel Number 125008-440 and is legally described as follows:

Lot 20, Holly Hills Phase 4, according to the plat thereof, recording in Volume "310" of Plats, Page 942, record of Clark County, Washington.

5. The Internal Revenue Service ("IRS") properly recorded Notices of Federal Tax Lien with the Clark County Auditor as follows:

Type of Tax	Tax Period	Notice	Recording Date	Auditor File No.
Income	12/31/2011	NFTL	12/22/2020	5839010
Income	12/31/2012	NFTL	12/22/2020	5839010

6. The United States is entitled to foreclose its federal tax liens described in

1 paragraphs 2 and 3, above, against the Subject Property. The United States agrees not to
 2 foreclose the federal tax liens described in paragraphs 2 and 3 until the Court enters a judgment
 3 on Count 1 and Count 3 of the First Amended Complaint with respect to the restitution-based
 4 assessments for tax years 2004 and 2006 (Dkt. # 17).

5 7. There is no just reason for delaying the entry of this judgment as a final partial
 6 judgment under Federal Rule of Civil Procedure 54(b). The financial liability of Charles S.
 7 Brown for his income tax liabilities for tax years 2011 and 2012 has no bearing on the liability of
 8 Charles S. Brown for his restitution-based assessment for tax years 2004 and 2006, which are
 9 still in dispute. Furthermore, considering that Clark County, Deutsche Bank, and the United
 10 States already stipulated to lien priority (Dkt. ## 20, 21), entry of judgment on Charles S.
 11 Brown's income taxes for tax years 2011 and 2012 will not affect other parties' interests in this
 12 case. Accordingly, this judgment is final under Rule 54(b) without awaiting the resolution of the
 13 other claims.

14 **IT IS SO ORDERED.**

15 Dated this 29th day of October 2024



18 BENJAMIN H. SETTLE
 19 United States District Judge

19 *Presented by:*

20 DAVID A. HUBBERT
 21 Deputy Assistant Attorney General

21 /s/ Samuel Holt

22 SAMUEL S. HOLT
 23 YEN JEANNETTE TRAN
 24 Trial Attorneys, Tax Division
 25 U.S. Department of Justice
 26 P.O. Box 683
 27 Ben Franklin Station
 Washington, D.C. 20044-0683
 Tel: (202) 307-2279 (Holt)
 (202) 616-3366 (Tran)
 Fax: (202) 307-0054
 Samuel.Holt@usdoj.gov
 Y.Jeannette.Tran@usdoj.gov